



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 12-2003

Question and Answer: The New Peer Review Rules

When do the new peer review rules take effect?

The amended peer review rules are effective January 1, 2004.

Where can I obtain a copy of the amended peer review rules?

The amended peer review rules were published in the November 2003 issue of the *Activity Review*. The rules are also available on the Board's web site, www.cpbboard.state.nc.us.

My CPA firm is enrolled in the American Institute of CPAs (AICPA) Peer Review Program administered by the North Carolina Association of CPAs (NCACPA). Will this change?

The NCACPA will continue to administer the AICPA Peer Review Program.

My firm is enrolled in the Board's State Quality Review (SQR) program. Will this change?

Effective January 1, 2004, the Board's SQR program will be discontinued. All CPA firms enrolled in the SQR program must enroll in the NCACPA Peer Review Program for Non-Members. Please note that you are not required to join the NCACPA to participate in the peer review program.

In the past, the NCACPA and the Board have each issued a due date for peer review compliance. Will my firm continue to receive two peer review due dates?

Effective January 1, 2004, the Board will no longer issue a peer review com-

pliance date. The peer review due date issued by the NCACPA will be the only peer review compliance date you receive.

How will my CPA firm prove to the Board that it is in compliance with the peer review program as administered by the NCACPA?

To prove peer review compliance to the Board, a CPA firm must provide the Board with the following:

- Peer review date;
- Year-end date; and
- Final Letter of Acceptance from the peer review program within 60 days of the date of the Letter.

What happens if my CPA firm receives an adverse or second consecutive modified report issued by the peer review program?

Within 60 days of the date of the Final Letter of Acceptance, your CPA firm must provide the Board with the following documents:

- Peer Review Report;
- Letter of Comment;
- Letter of Response; and
- Final Letter of Acceptance.

What do I do if my CPA firm needs an extension to complete the peer review?

To apply for an extension to complete the peer review, you must contact Mary C. Kelly, the NCACPA Peer Review Coordinator. You may reach

Ms. Kelly by telephone at (919) 469-1040, extension 136, or by e-mail at mckelly@ncacpa.org.

When is a peer review deemed complete?

A peer review is considered complete after the peer review program issues the Final Letter of Acceptance and a new peer review date.

How can I determine if my CPA firm is required to participate in the peer review program?

A CPA firm is required to participate in the peer review program if the CPA firm provides any of the following services:

- Audits;
- Reviews of financial statements;

Peer Review
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www.cpbboard.state.nc.us

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Disciplinary Actions

Jerry U. Britt, #13952
Mount Olive, NC 10/20/2003

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13952 as a Certified Public Accountant.
2. In August of 2001, Respondent entered into a Consent Order with the Board regarding attest services that he provided to the Town of Seven Springs, the Town of Calypso, and the Town of Mount Olive. In addition to other requirements, this Consent Order mandated that Respondent obtain pre-issuance reviews of all governmental audits completed by Respondent during the period from August 20, 2001, through March 20, 2003.
3. During 2001, Respondent requested and was approved by the North Carolina Local Government Commission (LGC) to perform audits for the Towns of Seven Springs and Mount Olive for the year ending June 30, 2001. Although these audits were due to be provided to the LGC on or before October 31, 2001, the 2001 auditor's opinion for the Town of Seven Springs was dated February 9, 2002, and was received by the LGC on May 13, 2002, and the 2001 auditor's opinion for the Town of Mount Olive was dated November 5, 2001, and was received by the LGC on January 17, 2002.
4. During 2002, Respondent requested and was approved by the LGC to perform the audit for the Town of Mount Olive for the year ending June 30, 2002. The 2002 auditor's opinion for the Town of Mount Olive was dated October 25, 2002, but was received by the LGC on January 8, 2003. This audit was returned to Respondent by the LGC for corrections. The corrections were received and accepted by the LGC on January 16, 2003.

5. During the period from August 20, 2001, through March 20, 2003, Respondent did not request Board approval of a pre-issuance reviewer.

6. In response to Board inquiries regarding his compliance with the terms of his Consent Order, Respondent stated that he had only issued one governmental audit during calendar year 2002 and had mistakenly thought that he only had to obtain pre-issuance reviews of governmental audits for the period from August 2001 through February 2002.

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failures to comply with the terms of a previous Consent Order constitute violations of 93-12(9)e and 21 NCAC 8N .0203(b)(3).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall pay a three thousand dollar (\$3,000.00) civil penalty to be remitted with this signed Order.
2. Respondent shall obtain pre-issuance reviews of all audits until such time as his firm receives an unmodified opinion on a peer review which must include at least one governmental audit. The reviewer for the pre-issuance reviews shall be approved by the Board prior to performing said reviews.

Joelle Thomas Taylor, #27426
Carolina Beach, NC 11/24/03

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on November 24, 2003, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Notice Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.

Taylor

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2004 Board Meetings

January 20
February 23
March 24
April 19
May 17
June 22
July 15*
August 23
September 20
October 25
November 22
December 20

Meetings of the Board are open to the public except when, under State law, some portions are closed to the public. Unless otherwise noted, meetings are held at the Board office in Raleigh and begin at 10:00 a.m.

*Greensboro

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6. Respondent was not present at the Hearing and was not represented by counsel.

7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

8. Respondent has failed to provide any evidence to dispute her mishandling and misuse of funds as stated in the complaint filed on behalf of the North Carolina Association of CPAs.

9. Respondent has failed to fully cooperate with the Board in its investigation of this Matter which includes failure to fully respond in a timely manner to all inquiries of the Board or representatives of the Board.

CONCLUSIONS OF LAW

1. In light of the findings set out above, Respondent failed to comply with NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202, .0203, .0206, .0212, and .0303.

BASED ON THE FOREGOING, the Board orders in a vote of 7 – 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Joelle Thomas Taylor, is hereby permanently revoked.

Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or via e-mail at rnbrooks@bellsouth.net.

Office Closed

The Board office will be closed on the following dates:

December 24 - 26, 2003

January 1, 2004

Moved? Changed Jobs? Let us Know!

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees and firms should mail or fax changes to Alice Steckenrider. Address changes can also be e-mailed to alicegst@bellsouth.net.

Exam candidates are encouraged to mail or fax changes to Phyllis Elliott. Address changes can also be e-mailed to pwelliott@bellsouth.net.

Reclassifications

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

10/13/03	Scott Matthew Cryer	Charlotte, NC
10/15/03	R. Brandon Powell	Charlotte, NC
10/21/03	Robert Lewis Sanders	Lake Junaluska, NC
11/11/03	Katherine Anne Chandler	Raleigh, NC
11/11/03	Larry Spencer Kendrick	Charlotte, NC
11/19/03	Clare Y. Kaye	Charleston, SC
11/19/03	Brandie P. Hodge	Kenly, NC
11/25/03	William Galen Hobbs	Wilmington, NC
11/26/03	John Allen Barker	Rocky Mount, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

11/24/03	William Milton Place	Louisburg, NC
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Reissuance

10/20/03	Heather A. Tullar	#19993
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Reinstatement

10/20/03	Andrea L. Balog	#28504
10/20/03	Ann Louise Ledford	#19590
10/20/03	Darryl Craig Owsen	#17365
10/20/03	Pamela Denise Carroll Spalding	#22280
11/24/03	Lisa Fenhaus-Johnson	#23424
11/24/03	Bruce Thornton Nash, II	#15103
11/24/03	David B. Nell	#26131
11/24/03	Clarence Guy Woolbright, III	#15915

Certificates Issued

The following applications for certification were approved by the Board at its October 20, 2003, and November 24, 2003, meetings:

Sheref M. Abou-Donia	Bret Samuel Bowman Hansley	Verenda Carol Patterson
Courtney S. Ageon	Adam Christian Hargett	Brian Christopher Payne
Dallas Lloyd Alford, IV	Richard Harris Heckard	Corning Pearson
Richard Scott Alibozek	Elizabeth Lane Helms	Ronald Joseph Penner
Lisa Ann Allbritten	John Donald Henderson	Leilani M. Perdue
Sarah Jewel McClanahan Armstrong	Jeffrey Mark Heybruck	Ginger Leigh Perry
Danielle Renee Asbjorn	Matthew Edwin Hornaday	John Murphy Person
David Trent Atkins	Ralph W. Huddin	Frederick James Petrillo, Jr.
Christopher Barton	Joan Walker Ingle	Amy Elizabeth Pierce
Chad Lewis Beauchamp	Wendy L. Jackson	Jennie Marie Pilkenton
Melissa Blevins	Angela Johnson	Owen William Pirkle
Darci L. Bly	David Kerestes	Stephen Patrick Priestley
John Andrew Bly	Mareike Katrin Kinner	Jason Michael Puchir
Lisa Schmieden Bonsor	Mark Steven Laferriere	David Vernon Ray
Suzanne Wood Bryson	Teresa Lynn Lakhia	Scott A. Remmy
Linda J. Carroll	Terry Lynn Laughter	Jonathan Charles Ridgway
Brenda Yoojung Chae	Brian Andrew Leden	Robin Dee Rosenfeld
Pauline K. Chan	Laura Curlee Leonard	Laura Elizabeth Rouse
Nicole Lee Church	William Theodore Lovette, III	Rebecca Lynn Schmitt
Frank Robert Cooper	Sienna Yvonne Loy	John Quincy Shelton, IV
Michael Kyle Corum	Dan Chen Macri	Maksym Shyshnyak
Thomas James Cromartie	Badir Mamed Mamedov	Ann Chowning Sides
Ira Wilkins Curl	Patricia McGinn Martin	Kathy Brooks Smith
Marwan Spir Dabit	Melissa Jane McCabe	Marcela Joyce Spivey
Shannon Elizabeth Duke	James Edward McCulley	Laura Copeland Stanziale
Bret Hamilton Ellis	Mario E. McKenzie	Benjamin Ross Stewart
Patrick Timothy Fagin	Leslie Lorraine Messerli	Melanie Colwell Stewart
Kathleen H. Fitzgerald	Michael Bauer Miller	Emily Annette Stoots
Cynthia C. Flowers	Heidi Wall Moore	Jeannette Elizabeth Sutton
Joanna L. Foster	Gregory Crawford Mullins	Brandon A. Taylor
Christopher Thomas Frederick	Rebecca Dawn Mumpower	Cassie Renee Taylor
Karen M. Furstenberg	Michael Alizadeh Nader	Rebecca Lynette Taylor
Jeff Michael Fusaiotti	Francis C. Navin, Jr.	David Wayne Templeton, Sr.
Michael Christian Green	Adam Clayton Neal	Natalie Benners Thompson
Christina Kotos Griffith	Mark Thomas Newsome	Brian S. Turner
Angela R. Guittard	Tara Marie Norris	Kevin Peter Vandersea
Jessica Tatum Guyton	Abiodun T. Oladosu	Jeffrey Paul Verchot
Mary Ellen Hackney	Michael Edward Onak	Robert Edward Watson, II
Starla Richardson Hall	Justin Jeremiah Orbock	Travis Lawrence Whitfield
James Edgar Halstead, III	Tommy Mike Pappas	Annette M. Williams
Jennifer Renee Hamm	Si Young Park	David Andrew Yeager
Danielle Margaret Hannon	James Neil Parks	Rachel Elaine Yeatts

Peer Review *continued from front*

- Compilations of financial statements;
- Examinations of financial statements;
- Compilations of prospective financial statements;
- Agreed-upon procedures of prospective financial statements; or
- Agreed-upon procedures of written assertions.

My CPA firm is not currently providing any service that requires the CPA firm to participate in a peer review program, but if the CPA firm starts providing a service that requires it to participate in a peer review program, what do I do?

Within 30 days of issuing the first report to the client, you must contact Mary C. Kelly, the NCACPA Peer Re-

view Coordinator, to enroll in the peer review program. You may reach Ms. Kelly by telephone at (919) 469-1040, extension 136, or by e-mail at mckelly@ncacpa.org.

If my CPA firm does not have an office in North Carolina and does not provide, to North Carolina clients, any of the services which require participation in the peer review program, is my CPA firm required to participate in the peer review program?

If your CPA firm does not have an office in North Carolina and does not provide services to North Carolina clients which would require participation in the peer review program, your CPA firm is not required to participate in the peer review program.

What, if anything, will happen if my CPA firm is required to participate in the peer review program and the firm fails to register, in a timely manner,

for the peer review program? What if I fail to participate in the peer review program? What happens if I fail to timely complete a peer review?

Pursuant to 21 NCAC 8M .0106(c), the Board may take disciplinary actions, including, but not limited to:

- A conditional license and \$100 civil penalty for each CPA firm member;
- A conditional license and \$250 civil penalty for each CPA firm member; or
- A suspension of each firm member's license and a \$500 civil penalty.

If you have questions regarding the peer review rules or your CPA firm's participation in the peer review program, please contact Buck Winslow, Licensing Manager, by telephone at (919) 733-1421 or by e-mail at buckwins@bellsouth.net.

Walter C. Davenport, CPA, Elected to NASBA Board of Directors

On October 28, 2003, Walter C. Davenport, CPA, a former member of the North Carolina State Board of CPA Examiners, was elected to the Board of Directors of the National Association of State Boards of Accountancy (NASBA).

During his one-year term as Regional Director of the Middle Atlantic Region, Davenport will represent the North Carolina, South Carolina, Virginia, West Virginia, Maryland, Delaware and the District of Columbia boards of accountancy.

NASBA serves as a forum to its 54 member boards of accountancy in the United States and Puerto Rico, Guam, Virgin Islands, and the District of Columbia by sponsoring a variety of programs and services designed to enhance the effectiveness of its member boards.

Davenport was a member of the North Carolina State Board of CPA Examiners from 1994 until 2003.

New IRS Fax Guidelines to Ease Burden on Taxpayers

In October, the Internal Revenue Service (IRS) announced new facsimile guidelines that will make it easier for taxpayers and tax professionals to correspond with the IRS.

The new guidelines expand the list of documents and information the IRS will accept via fax.

The expanded guidelines stem from recommendations from tax professional organizations and are aimed at reducing the burden on taxpayers and practitioners and shortening the time it takes to resolve tax inquiries and cases. The new guidelines became effective Oct. 1, 2003.

The new fax guidelines apply only to taxpayers and their representatives who are engaged in an ongoing contact with the IRS, such as an examination or resolving questions about tax returns that are being processed.

The fax can only take place after a discussion with the IRS employee who is requesting the information.

These general guidelines are applicable to all divisions and cover operations related to income tax, employment tax, excise tax, estate tax, gift tax, and generation skipping tax, as well as tax exempt and employee plans determinations.

While the IRS has previously accepted forms via fax in limited situations (such as 1120-Selections and Powers-of-Attorney) the new guidelines permit an expanded number of forms and other types of documentation to be submitted by fax in the course of many return related inquiries.

For additional information on the new fax guidelines, please visit the "Tax Professionals" section of the IRS web site, www.irs.gov, and click on the link, "New Fax Guidelines."

Don't forget...

2004 firm renewal and peer review compliance information is due December 31, 2003.

November 2003 Uniform CPA Examination Proctors

The Board extends its thanks to the proctors who contributed to the successful administration of the November 2003 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parentheses.

Mike Barham, CPA (15) NC Dept. of State Treasurer, Raleigh	Rosena Grott, CPA (20) Internal Revenue Service, Greenville
John A. Beegle, CPA (59) Western Carolina University, Cullowhee	William A. Grubbs, CPA (37) Guilford College, Greensboro
Debra Bellamy, CPA (7) Nortel Networks, RTP	Carol Hatchett, CPA, Raleigh (13)
Eddie Berryman, CPA (31) NC Dept. of Health & Human Services, Raleigh	Louise A. Hewitt, CPA (15) Crisp Hughes Evans, LLP, Durham
Claude Bogues, CPA, Durham (24)	Diane Hucke, CPA (9) NC Dept. of Revenue, Raleigh
Samuel A. Boyce, CPA (1) Boyce, Furr & Company, LLP, Raleigh	Ann Kaneklides, CPA, Dunn (30)
Tony Bridges, CPA (9) General Parts, Inc., Raleigh	Jeanette King, CPA (11) Nortel Networks, RTP
Evangeline Brodie, CPA (1) St. Augustine's College, Raleigh	Greg Kinlaw, CPA (9) Carrington, Lee, Kinlaw & Hill, L.L.P., Raleigh
Chris Byrd, CPA (2) McLemore & Byrd, P.A., Clinton	Randy Lindley, CPA, Raleigh (31)
Elizabeth Camp, CPA, Raleigh (14)	Todd McCracken, CPA (8) NC Dept. of Revenue, Raleigh
James Carr, CPA (2) Good Mark Foods, Inc., Raleigh	David McLemore, CPA, Clinton (47) McLemore & Byrd, P.A., Clinton
Frankie Carrigan, CPA (4) MEI, Raleigh	John Midyette, CPA (23) NC Dept. of Health & Human Services, Raleigh
Sallie Clement, CPA (6) State Employees' Credit Union, Raleigh	Julie Mitchel, CPA (24) NC Office of State Budget & Management, Raleigh
Ann Craven, CPA (37) Craven, Shelton & Gann, P.A., Greensboro	Wanda Oakley, CPA (36) NC Dept. of Transportation, Raleigh
Bertha Davis, CPA (5) NC Dept. of Transportation, Raleigh	Jack H. Perkins, CPA, Raleigh (30)
Minh Duc Do, CPA (8) NC Office of State Auditor, Raleigh	James Anthony Riddick, CPA (9) NC Dept. of Insurance, Raleigh
Mary Jane Dunn, CPA, Raleigh (7)	Jeffrey Slack, CPA (1) First Citizens Bank, Raleigh
Roger Farmer, CPA (20) NC Office of State Controller, Raleigh	Frances K. Snipes, Chapel Hill (19)
Craig Forsythe, CPA (15) NC Dept. of Health & Human Services, Raleigh	Karen Spencer, Garner (4)
Tammy Forsythe, CPA (14) NC Dept. of Revenue, Raleigh	Gwendolyn Tann, CPA (9) NC Dept. of Insurance, Raleigh
Bobbie Furr, CPA (1) Boyce, Furr & Company, LLP, Raleigh	Gerald D. Walston, CPA, Raleigh (21)
John Goodwin, Cary (8)	Seth Ward, CPA, Cary (3)
Harriette Griffin, CPA (43) NC State University, Raleigh	Rex A. Whaley, CPA (35) NC Dept. of Environmental, Health, & Natural Resources, Raleigh
	Greg Wood, CPA (9) NC Dept. of Revenue, Raleigh

2004 Board Calendar

(Dates subject to change)

January 1	–	Office Closed - New Year's Day
January 19	–	Office Closed - Dr. Martin Luther King, Jr., Day
January 20	–	Board Meeting - Raleigh
February	–	Certificate Renewals Mailed
February 2	–	Final Deadline for 2004 Firm Renewal & SQR Compliance Info
February 2	–	November 2003 Uniform CPA Examination Grades Mailed
February 23	–	Board Meeting - Raleigh
March 24	–	Board Meeting - Raleigh
April 5	–	Computer-based Uniform CPA Examination Available
April 9	–	Office Closed - Good Friday
April 19	–	Board Meeting - Raleigh
May 17	–	Board Meeting - Raleigh
May 31	–	Office Closed - Memorial Day
June 22	–	Board Meeting - Raleigh
June 30	–	Certificate Renewal Deadline
July 5	–	Office Closed - Independence Day
July 15	–	Board Meeting - Greensboro
August 23	–	Board Meeting - Raleigh
September 6	–	Office Closed - Labor Day
September 20	–	Board Meeting - Raleigh
October 25	–	Board Meeting - Raleigh
November 12*	–	Office Closed - Veterans' Day
November 22	–	Board Meeting - Raleigh
November 25-26	–	Office Closed - Thanksgiving
December 20	–	Board Meeting - Raleigh
December 24-27	–	Office Closed - Christmas
December 31	–	2005 Firm Renewal Info Due

**The Board will observe Veterans' Day on November 12 instead of November 11.*

Please remove this page and save for reference.



State Board of CPA Examiners

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Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ____ Home ____ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

**Mail to: NC State Board of
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PO Box 12827
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Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.